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# THE STRUCTURE AND FORMAT OF BUDGET DOCUMENTS: REVISIONS TO THE BUDGET FORMAT FOR THE ADMINISTRATIVE AND PROGRAMME SUPPORT BUDGET

SUMMARY

The present document was prepared in response to a request by the Executive Board at its 1991 session to improve the clarity and transparency of the administrative and programme support budget and, specifically, to provide linkages to such other UNICEF programme budgets as those for global funds and country programme recommendations (E/ICEF/1991/15, decision 1991/30).

The proposals in the present document were reviewed throughout the year at a number of meetings by a Reference Group comprised of nine Executive Board members. The document was also presented to the Advisory Committee on Administrative and Budgetary Questions (ACABQ) for review. (The ACABQ recommendations are contained in document E/ICEF/1992/AB/L.18.)

The introduction presents the background to the proposals and an explanation of the organization of the administrative and programme support budget. Chapter I provides an explanation and mock-up of the table that illustrates the consolidated budget estimates and posts. Chapter II provides explanations and mock-ups of consolidated headquarters and consolidated divisions at New York headquarters. Chapter III provides explanations and mock-ups of a number of annexes to the budget document.

All financial and statistical information included in the mock-ups are for illustration only.

The Board is requested to approve adoption of revisions to budget policies and the budget mock-ups contained in chapters I to III.

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ABBREVIATIONS

| | |
|---|---|
| ACABQ | Advisory Committee on Administrative and Budgetary Questions |
| ADMIN. | administrative |
| ALLOW. | allowance |
| APPVD. | approved |
| ASSIST. | assistance |
| CLER. | clerical |
| COMM. | communications |
| DFM | Division of Financial Management |
| DOI | Division of Information |
| DOP | Division of Personnel |
| DPA | Division of Public Affairs |
| EDUC. | education |
| EQUIP. | equipment |
| EXDIR. | Executive Director (Office of the) |
| EXPEND. | expenditure |
| FIT | funds-in-trust |
| FUND. | funding |
| GR | general resources |
| GS | General Service |
| HQ | headquarters |
| INSTALL. | installation |
| INTL. | international |
| IP | international Professional |
| IRM | Information Resources Management (Office of) |

| | |
|---|---|
| MAINT. | maintenance |
| MENA | Middle East and North Africa |
| NA | not applicable |
| NP | National Professional |
| NYHQ | New York headquarters |
| OAM | Office of Administrative Management |
| OPER. | operations |
| OTH. | other |
| percent. | percentage |
| PFO | Programme Funding Office |
| PROC. | procurement |
| PROF. | Professional |
| PROG. | programme |
| PROJ. | projects |
| PROP. | proposed |
| REIMB. | reimbursable |
| RENT. | rental |
| REV. | revised |
| RSD | recruitment and staff development |
| SERV. | services |
| SF | supplementary funding |
| SUPP./SUPPLEMENT | supplementary |
| TEMP. | temporary |
| TRANSP. | transportation |
| WCARO | West and Central Africa Regional Office |

# INTRODUCTION

## Background

1. The proposals contained in the present document are in response to concerns raised by the Advisory Committee on Administrative and Budgetary Questions (ACABQ) (E/ICEF/1991/AB/L.10) and to concerns expressed by delegations during the 1991 session of the Executive Board on the need for greater clarity and transparency in UNICEF budget documents, as addressed in Board decision 1991/30.

2. The present document has been reviewed by a Reference Group comprised of nine Executive Board members and ACABQ to ensure that those concerns have been addressed.

3. It should be noted that the figures, statistics and other information in the following mock-ups are for illustration only. If these formats are approved by the Executive Board at the present session, they will be incorporated in the administrative and programme support budget presented at the 1993 session of the Executive Board.

## Title of the budget document

4. As a result of the proposal to present global funds and country programme recommendations within the context of programme budget formats, it is now necessary to separate the "core" budget from other budgets presented to the Executive Board. Heretofore, the core budget has been referred to as the "Revised budget estimates for the biennium 1990-1991 and budget estimates for the biennium 1992-1993". It is proposed that the new title be: "Administrative and programme support budget: revised budget estimates for the biennium 1992-1993 and budget estimates for the biennium 1994-1995".

## Organization of the budget document

5. It is proposed that the existing presentation of information by UNICEF organizational structure be maintained. The presentation of budget information by organizational structure was proposed to the Executive Board at its 1984 session (E/ICEF/1984/AB/L.1) and further refined at the 1990 session (E/ICEF/1990/AB/L.1). Both proposals were reviewed and accepted by ACABQ. In the budget document, each division at headquarters is presented separately and there is a consolidation for all headquarters' budgets. The country office budgets in the field are presented by region, with country-specific details given in the annexes. Narratives in the budget document contain information on proposed changes for the respective divisions and country offices.

6. By contrast, the global funds programme budgets are organized on the basis of programmes and activities. The organization of global funds is presented in document E/ICEF/1992/L.10. The linkages among the programme budgets for global funds, country programmes and the administrative and programme support budget are explained in the following chapters.

Recommendation

7. The Executive Director recommends that the Executive Board approve the mock-ups as the basis to revise the associated tables and annexes for the next biennium budget proposal.

## I. CONSOLIDATED BUDGET ESTIMATES AND POSTS

8. Table 1 in the current budget document (E/ICEF/1991/AB/L.1) presents consolidated totals for all UNICEF headquarters' divisions and field offices covered by the core budget; it does not include information for programme-funded activities. It is proposed that computer equipment be included with other general operating costs in categories 2 (a), "General operating costs, headquarters", and 2 (b), "General operating costs, field".

9. Currently, computer equipment is included in a category referred to as "Capital expenditures". According to normal accounting principles, a capitalized expense is charged to the assets of the balance sheet as opposed to expenditure accounts. Based on ACABQ recommendations and Executive Board decision 1987/5 (E/ICEF/1987/11), it was decided that computer equipment should not be amortized, i.e., charged to the balance sheet over a period of five years. Rather, it should be expended in the year that it is acquired. Thus, computer equipment is not a capital expenditure. It is proposed to include computer equipment in the general operating cost category of the budget to reflect the Board decision. Clarity and transparency regarding the budget line item for computer equipment is maintained as it is presented as a separate line item in the current annex VIII and also detailed by division and field office in the current annex XII (E/ICEF/1991/AB/L.1).

10. If the Executive Board approves this change in presentation regarding computer equipment, the draft resolutions and a number of tables and annexes will be modified to include computer equipment in general operating costs.

11. The following mock-up of table 1 illustrates the proposed change.

## TABLE 1. MOCK-UP OF PROPOSED TABLE 1

## TABLE 1. ADMINISTRATIVE AND PROGRAMME SUPPORT COSTS BY CATEGORY OF EXPENDITURE AND POSTS BY GRADE: CONSOLIDATION OF ALL OFFICES

(In United States dollars)

| COST | 1990-1991 APPROVED | 1990-1991 REVISED | 1992-1993 PROPOSED | CHANGES APPROVED VS. REVISED | | CHANGES APPROVED VS. REVISED | |
|---|---|---|---|---|---|---|---|
| | | | | AMOUNT | PERCENTAGE | AMOUNT | PERCENTAGE |
| 1. STAFF COSTS | | | | | | | |
| (a) INTERNATIONAL | 94,596,926 | 102,286,351 | 121,631,854 | 7,689,425 | 8.1 | 19,345,503 | 18.9 |
| (b) LOCAL | 90,104,676 | 91,009,169 | 110,497,917 | 904,493 | 1.0 | 19,488,748 | 21.4 |
| TOTAL STAFF COSTS | 184,701,602 | 193,295,520 | 232,129,771 | 8,593,918 | 4.7 | 38,834,251 | 20.1 |
| 2. (a) GENERAL OPERATING COSTS HEADQUARTERS | 59,009,158 | 66,397,365 | 76,546,897 | 7,388,207 | 12.5 | 10,149,532 | 15.3 |
| (b) GENERAL OPERATING COSTS FIELD | 47,936,093 | 58,545,466 | 70,320,114 | 10,609,373 | 22.1 | 11,774,648 | 20.1 |
| 3. PACKING AND ASSEMBLY COSTS | 10,347,662 | 8,934,249 | 11,957,525 | (1,413,413) | (13.7) | 3,023,276 | 33.8 |
| **TOTAL COSTS** | **301,994,515** | **327,172,600** | **390,954,307** | **25,178,085** | **8.3** | **63,781,707** | **19.5** |
| ESTABLISHED POSTS | | | | | | | |
| INTERNATIONAL PROFESSIONAL | | | | | | | |
| USG | 1 | 1 | 1 | 0 | 0.0 | 0 | 0.0 |
| ASG | 3 | 3 | 3 | 0 | 0.0 | 0 | 0.0 |
| D-2 | 20 | 20 | 23 | 0 | 0.0 | 3 | 15.0 |
| D-1 | 46 | 46 | 51 | 0 | 0.0 | 5 | 10.9 |
| P-5 | 146 | 144 | 156 | (2) | (1.4) | 12 | 8.3 |
| P-4 | 147 | 148 | 147 | 1 | 0.7 | (1) | (0.7) |
| P-3 | 78 | 81 | 81 | 3 | 3.8 | 0 | 0.0 |
| P-2/1 | 11 | 11 | 8 | 0 | 0.0 | (3) | (27.3) |
| TOTAL, INTL. PROFESSIONAL | 452 | 454 | 470 | 2 | 0.4 | 16 | 3.5 |
| NATIONAL PROFESSIONAL | 211 | 211 | 225 | 0 | 0.0 | 14 | 6.6 |
| GENERAL SERVICE | | | | | | | |
| SECRETARIAL/CLERICAL | 1,297 | 1,311 | 1,327 | 14 | 1.1 | 16 | 1.2 |
| ANCILLARY | 96 | 84 | 77 | (12) | (12.5) | (7) | (8.3) |
| TOTAL, GENERAL SERVICE | 1,393 | 1,395 | 1,404 | 2 | 0.1 | 9 | 0.6 |
| **TOTAL POSTS** | **2,056** | **2,060** | **2,099** | **4** | **0.2** | **39** | **1.9** |

## II. CONSOLIDATED HEADQUARTERS AND CONSOLIDATED DIVISIONS AT NEW YORK HEADQUARTERS

12. The linkage between the global funds programme budgets at headquarters and the administrative and programme support budget is identified in this chapter. The headquarters administrative budgets are presented by division (organizational unit) and identify all posts within each division by the various funding sources. The estimated general operating costs include the impact of core staff, as well as project-funded staff, in such areas as rent, maintenance, utilities, communications and office supplies. UNICEF takes into account the total number of staff working at headquarters in estimating rent, maintenance, utilities and other administrative costs. It is possible to arrive at prorated costs based on United Nations office space standards if the Executive Board members would like information on the impact of project posts on these administrative areas of the budget.

Estimated costs

13. To streamline the presentation of general operating costs, it is proposed to present only the total amount for each division. Specific budget line items are primarily within only one division (e.g., information costs in the Division of Information and the Division of Public Affairs; rent and maintenance costs in the Office of Administrative Management; and external audit and Joint Inspection Unit costs in the Division of Financial Management). ACABQ is provided with a detailed budget by section, division, field office and region - by budget line item - when it conducts its thorough review of the administrative and programme support budget.

Proposed posts

14. The post information for all headquarters' divisions is being revised to include "general resources - global funds" and "supplementary funds - global funds" as separate sources of funding. This information will be linked with the post information in the global funds programme budget proposal. Therefore, the number of posts at headquarters charged to global funds should be the same in the global funds programme budget proposal and in the administrative and programme support budget. Whereas post information in the global funds programme budget will be identified by programme and activity, post information in the administrative and programme support budget will be identified by organizational structure. The justification for posts will be detailed in the global funds programme budget proposal.

15. The following mock-up reflects the proposed change in table 23.

## TABLE 2. MOCK-UP OF PROPOSED TABLE 23

## TABLE 23. ADMINISTRATIVE AND PROGRAMME SUPPORT COSTS BY CATEGORY OF EXPENDITURE AND POSTS BY CATEGORY AND SOURCE OF FUNDING AT NEW YORK HEADQUARTERS

(In United States dollars)

| COST | 1990-1991 APPROVED | 1990-1991 REVISED | 1992-1993 PROPOSED | CHANGES APPROVED VS. REVISED | | CHANGES REVISED VS. PROPOSED | |
|---|---|---|---|---|---|---|---|
| | | | | AMOUNT | PERCENTAGE | AMOUNT | PERCENTAGE |
| 1. STAFF COSTS | | | | | | | |
| (a) INTERNATIONAL | | | | | | | |
| 01 ESTABLISHED POSTS | 18,324,299 | 21,652,739 | 26,839,350 | 3,328,440 | 18.2 | 5,186,611 | 24.0 |
| ALL OTHER STAFF COSTS | 10,380,819 | 13,131,812 | 14,563,844 | 2,750,993 | 26.5 | 1,432,032 | 10.9 |
| SUBTOTAL | 28,705,118 | 34,784,551 | 41,403,194 | 6,079,433 | 21.2 | 6,618,643 | 19.0 |
| (b) LOCAL | | | | | | | |
| 01 ESTABLISHED POSTS | 15,666,611 | 15,641,871 | 20,760,260 | (24,740) | (0.2) | 5,118,389 | 32.7 |
| 02 TEMP. ASSIST. - PROF. | 2,248,025 | 2,632,582 | 2,690,528 | 384,557 | 17.1 | 57,946 | 2.2 |
| 03 TEMP. ASSIST. - CLER./OTH. | 2,403,880 | 2,542,534 | 1,930,749 | 138,654 | 5.8 | (611,785) | (24.1) |
| 05 OVERTIME | 795,868 | 826,383 | 929,957 | 30,515 | 3.8 | 103,574 | 12.5 |
| ALL OTHER STAFF COSTS | 5,866,607 | 6,398,963 | 7,832,988 | 532,356 | 9.1 | 1,434,025 | 22.4 |
| SUBTOTAL | 26,980,991 | 28,042,333 | 34,144,482 | 1,061,342 | 3.9 | 6,102,149 | 21.8 |
| TOTAL STAFF COSTS | 55,686,109 | 62,826,884 | 75,547,676 | 7,140,775 | 12.8 | 12,720,792 | 20.2 |
| 2. (a) GENERAL OPERATING COSTS | 43,824,670 | 52,819,178 | 58,992,506 | 8,994,508 | 20.5 | 6,173,328 | 11.7 |
| 3. PACKING AND ASSEMBLY COSTS | 0 | 0 | 0 | 0 | NA | 0 | NA |
| **TOTAL COSTS** | **99,510,779** | **115,646,062** | **134,540,182** | **16,135,283** | **16.2** | **18,894,120** | **16.3** |

**TABLE 2 (continued)**

| POSTS | 1990–1991 APPROVED | 1990–1991 REVISED | 1992–1993 PROPOSED | CHANGES APPROVED VS. REVISED AMOUNT | CHANGES APPROVED VS. REVISED PERCENTAGE | CHANGES REVISED VS. PROPOSED AMOUNT | CHANGES REVISED VS. PROPOSED PERCENTAGE |
|---|---|---|---|---|---|---|---|
| 1. ADMIN. & PROG. SUPPORT POSTS | | | | | | | |
| INTERNATIONAL PROFESSIONAL | 148 | 153 | 161 | 5 | 3.4 | 8 | 5.2 |
| GENERAL SERVICE | 242 | 244 | 281 | 2 | 0.8 | 37 | 15.2 |
| TOTAL CORE | 390 | 397 | 442 | 7 | 1.8 | 45 | 11.3 |
| 2. SUPPLEMENT. FUND. – RECOVERY | | | | | | | |
| INTERNATIONAL PROFESSIONAL | 24 | 32 | 37 | 8 | 33.3 | 5 | 15.6 |
| GENERAL SERVICE | 25 | 32 | 35 | 7 | 28.0 | 3 | 9.4 |
| TOTAL SF (RECOVERY) | 49 | 64 | 72 | 15 | 30.6 | 8 | 12.5 |
| 3. SUPPLEMENT. FUND. – DIRECT | | | | | | | |
| INTERNATIONAL PROFESSIONAL | 16 | 15 | 15 | (1) | (6.3) | 0 | 0.0 |
| GENERAL SERVICE | 13 | 12 | 12 | (1) | (7.7) | 0 | 0.0 |
| TOTAL SF (DIRECT) | 29 | 27 | 27 | (2) | (6.9) | 0 | 0.0 |
| 4. GENERAL RESOURCES – GLOBAL | | | | | | | |
| INTERNATIONAL PROFESSIONAL | 61 | 71 | 69 | 10 | 16.4 | (2) | (2.8) |
| GENERAL SERVICE | 53 | 57 | 57 | 4 | 7.5 | 0 | 0.0 |
| TOTAL GR (GLOBAL) | 114 | 128 | 126 | 14 | 12.3 | (2) | (1.6) |
| 5. SUPPLEMENT. FUND. – GLOBAL | | | | | | | |
| INTERNATIONAL PROFESSIONAL | 1 | 0 | 1 | (1) | (100.0) | 1 | NA |
| GENERAL SERVICE | 1 | 0 | 0 | (1) | (100.0) | 0 | NA |
| TOTAL SF (GLOBAL) | 2 | 0 | 1 | (2) | (100.0) | 1 | NA |
| 6. PROC. SERV./FUNDS-IN-TRUST | | | | | | | |
| INTERNATIONAL PROFESSIONAL | 2 | 2 | 2 | 0 | 0.0 | 0 | 0.0 |
| GENERAL SERVICE | 5 | 5 | 5 | 0 | 0.0 | 0 | 0.0 |
| TOTAL REIMB./FIT | 7 | 7 | 7 | 0 | 0.0 | 0 | 0.0 |
| **INTERNATIONAL PROFESSIONAL** | **251** | **273** | **284** | **22** | **8.8** | **11** | **4.0** |
| **GENERAL SERVICE** | **339** | **350** | **390** | **11** | **3.2** | **40** | **11.4** |
| **TOTAL POSTS** | **590** | **623** | **674** | **33** | **5.6** | **51** | **8.2** |

## III. OTHER ANNEXES

16. A new annex entitled "Summary of international Professional post changes" is proposed to present all changes in international Professional posts at headquarters and field locations for administrative and programme support posts and for headquarters posts charged to supplementary funds - recovery. The "paragraph number" column would indicate the specific paragraph reference number where justification and explanation of the specific post can be found. The following mock-up presents the proposed annex.

## Annex I
## MOCK-UP OF PROPOSED ANNEX I

## Annex I
## SUMMARY OF INTERNATIONAL PROFESSIONAL POST CHANGES

**A. Administrative and programme support posts**

| DUTY STATION | TITLE | LEVEL | COUNT | PARAGRAPH NUMBER |
|---|---|---|---|---|
| Headquarters | | | | |
| OAM | Chief, Travel Unit | P-3 | 1 | |
| DOP | Assistant remuneration officer | P-2 | 1 | |
| DOP | Senior recruitment officer | P-5 | 1 | |
| EXDIR | Executive secretary | P-5 | (1) | |
| DOI | Photo editor | P-3 | 1 | |
| DOI | Information officer, television | P-4 | 1 | |
| AUDIT | Senior internal auditor | P-5 | 1 | |
| AUDIT | Senior internal auditor | P-5 | 1 | |
| AUDIT | Senior internal auditor | P-5 | 1 | |
| AUDIT | Senior internal auditor | P-5 | 1 | |
| AUDIT | Senior internal auditor | P-5 | 1 | |
| AUDIT | Internal auditor | P-4 | 1 | |
| AUDIT | Internal auditor | P-4 | (1) | |
| AUDIT | Senior internal auditor | P-5 | 1 | |
| IRM | Communication officer | P-4 | 1 | |
| IRM | Systems analyst | P-4 | (1) | |
| IRM | Section chief | P-5 | 1 | |
| IRM | Programmer analyst | P-3 | (1) | |
| IRM | Systems analyst | P-4 | (1) | |
| PLANNING | Director | D-1 | (1) | |
| PLANNING | Director | D-1 | 1 | |
| PLANNING | Operations officer | P-4 | 1 | |
| PROGRAMME | Senior programme officer | P-5 | 1 | |
| PROGRAMME | Programme officer | P-4 | 1 | |
| DPA | Public affairs officer | P-3 | 1 | |
| GENEVA | Operations officer | P-4 | 1 | |
| GENEVA | Public affairs officer | P-3 | (1) | |
| GENEVA | Public affairs officer | P-3 | 1 | |
| GENEVA | Programmer analyst | P-3 | 1 | |
| GENEVA | Programme officer | P-4 | (1) | |
| GENEVA | Programme officer | P-4 | 1 | |
| GENEVA | Programme officer | P-4 | 1 | |
| COPENHAGEN | Trainee | P-2 | (1) | |
| COPENHAGEN | Chief, procurement | D-1 | (1) | |
| COPENHAGEN | Deputy director | D-1 | 1 | |
| Total, Headquarters | | | 15 | |

**Annex I (continued)**

**B. Posts charged to supplementary funds – recovery**

| DUTY STATION | TITLE | LEVEL | COUNT | PARAGRAPH NUMBER |
|---|---|---|---|---|
| Headquarters | | | | |
| PFO | Senior programme funding officer | L-5 | 1 | |
| PFO | Senior programme funding officer | L-5 | 1 | |
| PFO | Programme funding officer | L-2 | 1 | |
| Copenhagen | Country officer procurement adviser | L-4 | 1 | |
| IRM | Programmer analyst | L-3 | 1 | |
| IRM | Systems analyst | L-4 | 1 | |
| IRM | Systems analyst | L-4 | 1 | |
| OAM | Building maintenance/operations engineer | L-3 | 1 | |
| OAM | Administrative officer | L-3 | 1 | |
| OAM | Chief, field services | L-4 | 1 | |
| DOP | Training officer | L-3 | 1 | |
| DOP | Remuneration officer | L-3 | 1 | |
| DOP | Recruitment officer | L-4 | 1 | |
| DFM | Assistant finance officer | L-3 | 1 | |
| Total, Headquarters | | | 14 | |

17. It is proposed that the current annex II, "Summary of international Professional post reclassifications by grade and office: 1992-1993 proposed", be revised to add a column entitled "paragraph number". This new column, as in the proposed annex described in paragraph 16 above, aims to facilitate the location of reference justifications and explanations on proposed reclassification of posts. The following mock-up presents the proposed change.

## Annex II

## MOCK-UP OF PROPOSED ANNEX II

## Annex II

## SUMMARY OF INTERNATIONAL PROFESSIONAL POST RECLASSIFICATIONS BY GRADE AND OFFICE: 1992-1993 PROPOSED

| 1990 Level | 1992 Level | PAT Number | Post title | Duty station | Paragraph number |
|---|---|---|---|---|---|
| | | | FIELD | | |
| D-1 | D-2 | 12201 | UNICEF representative | Addis Ababa | |
| D-1 | D-2 | 13001 | UNICEF representative | Lagos | |
| P-5 | D-1 | 12019 | UNICEF representative | Kampala | |
| P-5 | D-1 | 10301 | UNICEF representative | Luanda | |
| P-5 | D-1 | 84168 | UNICEF representative | Bamako | |
| P-5 | D-1 | 26301 | UNICEF representative | Manila | |
| P-5 | D-1 | 31201 | UNICEF representative | Kathmandu | |
| P-5 | D-1 | 20601 | UNICEF representative | Mexico City | |
| P-5 | P-4 | 25083 | Senior programme officer a/ | Bangkok | |
| P-4 | P-5 | 01560 | Senior operations officer | Addis Ababa | |
| P-4 | P-5 | 12311 | Senior programme officer | Dar es Salaam | |
| P-4 | P-5 | 90180 | Senior programme officer | Kampala | |
| P-4 | P-5 | 10307 | Senior programme officer | Luanda | |
| P-4 | P-5 | 12512 | Senior programme officer | Maputo | |
| P-4 | P-5 | 84431 | Senior programme officer | Bamako | |
| P-4 | P-5 | 10421 | Senior programme officer | Dakar | |
| P-4 | P-5 | 85000 | Chief, health | Dhaka | |
| P-4 | P-5 | 25562 | Operations officer | Dhaka | |
| P-4 | P-5 | 26303 | Senior programme coordinator | Manila | |
| P-4 | P-5 | 85086 | Senior programme/planning officer | Kathmandu | |
| P-4 | P-5 | 01260 | Area programme officer | Riyadh | |
| P-4 | P-5 | 20608 | Senior programme officer | Mexico City | |
| P-3 | P-4 | 01667 | Operations officer | Kampala | |
| P-3 | P-4 | 85201 | Operations officer | Bamako | |
| P-3 | P-4 | 88165 | Assistant representative | Banjul | |
| P-3 | P-4 | 86416 | Operations officer | Dakar | |
| P-3 | P-4 | 84078 | Operations officer | Kinshasa | |
| P-3 | P-4 | 88111 | Assistant representative | Malabo | |
| P-3 | P-4 | 86285 | Operations officer | Ouagadougou | |
| P-3 | P-4 | 25504 | Personnel officer | Dhaka | |
| P-3 | P-4 | 26002 | Administrative and finance officer | Hanoi | |
| P-3 | P-4 | 02331 | Public relations/information officer | Riyadh | |
| TOTAL POSTS, FIELD | | 32 | | | |

Annex II (continued)

| 1990 Level | 1992 Level | PAT Number | Post title | Duty station | Paragraph number |
|---|---|---|---|---|---|
| | | | HEADQUARTERS | | |
| D-1 | D-2 | 90052 | Director | Geneva | |
| P-5 | D-1 | 00013 | Senior adviser - nutrition | NYHQ - Programme | |
| P-4 | P-5 | 00405 | Financial planning officer | NYHQ - DFM | |
| P-4 | P-5 | 01080 | Senior programme officer - Americas Section | NYHQ - Programme | |
| P-4 | P-5 | 85452 | Senior programme officer - MENA Section | NYHQ - Programme | |
| P-4 | P-3 | 62035 | Chief, Supply Services and Supply Section a/ | Copenhagen | |
| P-3 | P-4 | 91026 | Public affairs officer, National Committees | Geneva | |
| P-3 | P-4 | 00610 | Chief librarian | NYHQ - Programme | |
| P-3 | P-4 | 00903 | Budget officer | NYHQ - DFM | |
| P-3 | P-4 | 00412 | Finance officer | NYHQ - DFM | |
| P-3 | P-4 | 00527 | Information officer, radio and television | NYHQ - DOI | |
| TOTAL POSTS, HEADQUARTERS | | 11 | | | |
| GRAND TOTAL | | 43 | | | |

a/ Downgrade.

18. It is proposed that the current annex IV, "Preliminary projection of financial resources for 1990-1993", be revised to include two additional years beyond the biennium estimates of the administrative and programme support budget. This change is proposed in line with the recommendation to include two additional years as indicative planning levels in the financial medium-term plan, which is the source document of this annex. Another proposed change is the presentation of the administrative budget amounts subdivided into the following: gross budget; less: income related to the budget; and net budget. The following mock-up presents the proposed changes.

19. The budget document is submitted for ACABQ review by the second week of December. Annex IV is prepared and finalized before the final closure of UNICEF accounts in February of the following year. Therefore, the figures presented in the annex for the current year are preliminary estimates and projections for succeeding years. Upon final closure of accounts, a corrigendum to annex IV will be issued to present final projections of financial resources.

## Annex III

## MOCK-UP OF PROPOSED ANNEX IV

## Annex IV

## PRELIMINARY PROJECTION OF FINANCIAL RESOURCES FOR 1990-1995

(In thousands of United States dollars) FOR ILLUSTRATION ONLY

| | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 |
|---|---|---|---|---|---|---|---|
| **GENERAL RESOURCES** | | | | | | | |
| Total income | | 530,000.0 | 520,000.0 | 559,000.0 | 584,000.0 | 609,000.0 | 636,000.0 |
| Adjustments to income a/ | | 1,000.0 | (17,000.0) | (10,000.0) | (11,000.0) | (11,000.0) | (11,000.0) |
| **Adjusted income** | | 531,000.0 | 503,000.0 | 549,000.0 | 573,000.0 | 598,000.0 | 625,000.0 |
| Programme expenditure b/ | | | | | | | |
| Country programmes | | 272,000.0 | 304,000.0 | 333,000.0 | 355,000.0 | 363,000.0 | 373,000.0 |
| Globa' programmes, headquarters | | 16,000.0 | 16,000.0 | 20,000.0 | 21,000.0 | 21,000.0 | 21,000.0 |
| Global programmes, field | | 31,000.0 | 35,000.0 | 32,000.0 | 34,000.0 | 34,000.0 | 34,000.0 |
| Total programme expenditure | | 319,000.0 | 355,000.0 | 385,000.0 | 410,000.0 | 418,000.0 | 428,000.0 |
| Administrative budget | | | | | | | |
| Gross budget | | 153,599.8 | 173,572.8 | 193,594.0 | 197,360.3 | 205,254.7 | 213,464.9 |
| Less: Income related to budget | | 12,500.0 | 12,500.0 | 12,500.0 | 12,500.0 | 12,500.0 | 12,500.0 |
| Net budget | | 141,099.8 | 161,072.8 | 181,094.0 | 184,860.3 | 192,754.7 | 200,964.9 |
| Other adjustment to cash | | 23,000.0 | 1,000.0 | (61,000.0) | (9,000.0) | (1,000.0) | (1,000.0) |
| **Ending cash balance** | 128,000.0 | 221,900.2 | 209,827.4 | 131,733.4 | 100,873.1 | 87,118.4 | 82,153.5 |
| | | | | | | | |
| **Required cash balance** | | 52,000.0 | 55,900.0 | 58,400.0 | 60,900.0 | 63,600.0 | 63,600.0 |
| **SUPPLEMENTARY FUNDING** | | | | | | | |
| Income | | 285,000.0 | 296,000.0 | 310,000.0 | 328,000.0 | 347,000.0 | 368,000.0 |
| Expenditures | | 265,000.0 | 295,000.0 | 301,000.0 | 318,000.0 | 336,000.0 | 355,000.0 |
| Other adjustment to cash | | (87,000.0) | 19,000.0 | 4,000.0 | (7,000.0) | (2,000.0) | (2,000.0) |
| **Ending cash balance** | 111,000.0 | 44,000.0 | 64,000.0 | 77,000.0 | 80,000.0 | 89,000.0 | 100,000.0 |

a/ Income related to the administrative budget and adjustment for non-convertible currencies.

b/ Excludes non-convertible currencies.

/...

20. The changes proposed in the current annex VIII, "Comparison of objects of expenditure", reflect the internal changes made in specific budget line items as follows:

(a) Code 02 is now temporary assistance - Professional (previously short-term Professional);

(b) Code 03 is now temporary assistance - clerical and other General Service (previously short-term General Service);

(c) Code 04 is now temporary assistance - ancillary (previously overtime);

(d) Code 05 is now overtime;

(e) Code 36 is now freight (previously freight and other communications);

(f) Code 62 is a new budget line for software development (previously included in code 65 as computer rental and maintenance).

21. The proposed changes are reflected in the following mock-up.

Annex IV

MOCK-UP OF PROPOSED ANNEX VIII

Annex VIII

## COMPARISON OF OBJECTS OF EXPENDITURE: 1990-1991 APPROVED TO 1990-1991 REVISED BUDGETS; 1990-1991 REVISED TO 1992-1993 PROPOSED BUDGETS

(In United States dollars)

| CATEGORY | 1990-1991 APPROVED | 1990-1991 REVISED | 1992-1993 PROPOSED | CHANGES APPROVED VS. REV. AMOUNT | CHANGES APPROVED VS. REV. PERCENT. | CHANGES REVISED VS. PROP. AMOUNT | CHANGES REVISED VS. PROP. PERCENT. |
|---|---|---|---|---|---|---|---|
| CATEGORY 1 (a) | | | | | | | |
| INTERNATIONAL STAFF COSTS | | | | | | | |
| 01 ESTABLISHED POSTS | 56,097,763 | 57,686,402 | 71,010,682 | 1,588,639 | 2.8 | 13,324,280 | 23.1 |
| 10 TRAVEL, REMOVAL AND ASSIGNMENT | 5,484,116 | 6,378,369 | 6,873,880 | 894,253 | 16.3 | 495,511 | 7.8 |
| 12 SEPARATION AND REPATRIATION | 543,304 | 1,397,498 | 1,000,000 | 854,194 | 157.2 | (397,498) | (28.4) |
| 13 RENTAL SUBSIDIES | 3,390,892 | 2,720,268 | 3,999,944 | (670,624) | (19.8) | 1,279,676 | 47.0 |
| 14 MOBILITY AND HARDSHIP ALLOWANCE | 3,523,537 | 6,912,370 | 7,517,640 | 3,388,833 | 96.2 | 605,270 | 8.8 |
| 15 CONTRIBUTIONS, PENSION FUND | 9,288,030 | 10,835,386 | 12,127,266 | 1,547,356 | 16.7 | 1,291,880 | 11.9 |
| 16 REIMBURSEMENT OF INCOME TAXES | 3,000,000 | 3,070,776 | 3,307,500 | 70,776 | 2.4 | 236,724 | 7.7 |
| 17 DEPENDENCY ALLOW. AND EDUC. GRANTS | 4,687,412 | 5,389,127 | 6,528,883 | 701,715 | 15.0 | 1,139,756 | 21.1 |
| 20 COMPENSATORY PAYMENTS | 100,000 | 84,659 | 100,000 | (15,341) | (15.3) | 15,341 | 18.1 |
| 21 TRAVEL ON HOME LEAVE | 3,508,424 | 2,519,789 | 2,696,789 | (988,635) | (28.2) | 177,000 | 7.0 |
| 22 INTL. VOLUNTEERS & FIELD OBSERVERS | 169,900 | 335,193 | 375,679 | 165,293 | 97.3 | 40,486 | 12.1 |
| 23 STAFF TRAINING | 3,900,000 | 3,971,093 | 4,900,000 | 71,093 | 1.8 | 928,907 | 23.4 |
| 25 MEDICAL INSURANCE | 903,548 | 985,421 | 1,193,591 | 81,873 | 9.1 | 208,170 | 21.1 |
| **SUBTOTAL** | **94,596,926** | **102,286,351** | **121,631,854** | **7,689,425** | **8.1** | **19,345,503** | **18.9** |
| CATEGORY 1 (b) | | | | | | | |
| LOCAL STAFF COSTS | | | | | | | |
| 01 ESTABLISHED POSTS | 55,191,491 | 54,251,776 | 68,455,620 | (939,715) | (1.7) | 14,203,844 | 26.2 |
| 02 TEMP. ASST. - PROFESSIONAL | 4,431,977 | 4,539,615 | 5,252,849 | 107,638 | 2.4 | 713,234 | 15.7 |
| 03 TEMP. ASST. - CLERICAL/OTHERS | 4,949,606 | 5,101,585 | 4,807,385 | 151,979 | 3.1 | (294,200) | (5.8) |
| 04 TEMP. ASST. - ANCILLIARY | 0 | 0 | 0 | 0 | NA | 0 | NA |
| 05 OVERTIME | 2,339,538 | 2,621,383 | 2,983,691 | 281,845 | 12.0 | 362,308 | 13.8 |
| 10 TRAVEL, REMOVAL AND ASSIGNMENT | 898,554 | 582,673 | 896,561 | (315,881) | (35.2) | 313,888 | 53.9 |
| 12 SEPARATION AND REPATRIATION | 728,786 | 993,030 | 971,931 | [illegible]244 | 36.3 | (21,099) | (2.1) |
| 14 MOBILITY AND HARDSHIP ALLOWANCE | 0 | 3,432 | 0 | 3,432 | NA | (3,432) | (100.0) |
| 15 CONTRIBUTIONS, PENSION FUND | 10,467,098 | 10,638,197 | 13,441,164 | 171,099 | 1.6 | 2,802,967 | 26.3 |
| 16 REIMBURSEMENT OF INCOME TAXES | 3,008,554 | 3,582,050 | 3,307,500 | 573,496 | 19.1 | (274,550) | (7.7) |
| 17 DEPENDENCY ALLOW. AND EDUC. GRANTS | 3,219,450 | 3,278,940 | 4,084,934 | 59,490 | 1.8 | 805,994 | 24.6 |
| 20 COMPENSATORY PAYMENTS | 45,235 | 20,979 | 40,500 | (24,256) | (53.6) | 19,521 | 93.1 |
| 21 TRAVEL ON HOME LEAVE | 170,948 | 116,314 | 189,837 | (54,634) | (32.0) | 73,523 | 63.2 |
| 22 INTL. VOLUNTEERS & FIELD OBSERVERS | 0 | 0 | 0 | 0 | NA | 0 | NA |
| 23 STAFF TRAINING | 0 | 0 | | 0 | NA | 0 | NA |
| 24 STAFF WELFARE | 667,818 | 694,370 | 881,921 | 26,552 | 4.0 | 187,551 | 27.0 |
| 25 MEDICAL INSURANCE | 3,985,621 | 4,584,825 | 5,184,024 | 599,204 | 15.0 | 599,199 | 13.1 |
| **SUBTOTAL** | **90,104,676** | **91,009,169** | **110,497,917** | **904,493** | **1.0** | **19,488,748** | **21.4** |
| TOTAL CATEGORIES 1 (a)/(b) | 184,701,602 | 193,295,520 | 232,129,771 | 8,593,918 | 4.7 | 38,834,251 | 20.1 |

/...

Annex IV (continued)

| CATEGORY | 1990-1991 APPROVED | 1990-1991 REVISED | 1992-1993 PROPOSED | CHANGES APPROVED VS. REV. AMOUNT | CHANGES APPROVED VS. REV. PERCENT. | CHANGES REVISED VS. PROP. AMOUNT | CHANGES REVISED VS. PROP. PERCENT. |
|---|---|---|---|---|---|---|---|
| CATEGORIES 2 (a)/(b) | | | | | | | |
| GENERAL OPERATING COSTS | | | | | | | |
| 35 TRAVEL ON OFFICIAL BUSINESS | 13,858,224 | 15,009,274 | 17,806,745 | 1,151,050 | 8.3 | 2,797,471 | 18.6 |
| 36 FREIGHT | 5,740,443 | 6,438,356 | 6,886,724 | 697,913 | 12.2 | 448,368 | 7.0 |
| 37 TELEPHONE & OTHER VOICE COMM. | 6,180,391 | 8,128,145 | 8,952,454 | 1,947,754 | 31.5 | 824,309 | 10.1 |
| 38 TELEX/FACSIMILE & OTH. TEXT COMM. | 3,979,882 | 4,437,505 | 5,047,234 | 457,623 | 11.5 | 609,729 | 13.7 |
| 40 INFORMATION - AUDIO-VISUAL | 4,841,880 | 4,561,384 | 6,076,075 | (280,496) | (5.8) | 1,514,691 | 33.2 |
| 41 INFORMATION - PUBLICATIONS | 5,246,503 | 4,954,910 | 6,654,587 | (291,593) | (5.6) | 1,699,677 | 34.3 |
| 44 SUPPORT COSTS - OTHER INFORMATION | 2,060,079 | 3,945,644 | 3,856,039 | 1,885,565 | 91.5 | (89,605) | (2.3) |
| 50 RENTAL - PREMISES | 20,759,692 | 23,782,686 | 27,069,399 | 3,022,994 | 14.6 | 3,286,713 | 13.8 |
| 51 MAINTENANCE - PREMISES | 10,182,077 | 12,913,315 | 14,402,380 | 2,731,238 | 26.8 | 1,489,065 | 11.5 |
| 60 OFFICE SUPPLIES | 2,818,918 | 3,062,385 | 3,458,122 | 243,467 | 8.6 | 395,737 | 12.9 |
| 61 COMPUTER SUPPLIES | 2,327,554 | 2,801,132 | 2,978,696 | 473,578 | 20.3 | 177,564 | 6.3 |
| 62 SOFTWARE DEVELOPMENT | 0 | 0 | 0 | 0 | NA | 0 | NA |
| 64 RENT., OPER., MAINT. & INSTALL. - EQUIP. | 3,601,356 | 3,730,062 | 4,663,416 | 128,706 | 3.6 | 933,354 | 25.0 |
| 65 COMPUTER RENTAL & MAINTENANCE | 6,444,946 | 6,359,702 | 7,788,670 | (85,244) | (1.3) | 1,428,968 | 22.5 |
| 71 MAINT., OPER. OF TRANSP. EQUIP. | 3,619,734 | 3,852,444 | 4,572,425 | 232,710 | 6.4 | 719,981 | 18.7 |
| 75 INSURANCE | 684,343 | 563,220 | 737,925 | (121,123) | (17.7) | 174,705 | 31.0 |
| 76 EXTERNAL AUDIT COSTS | 630,000 | 722,400 | 779,000 | 92,400 | 14.7 | 56,600 | 7.8 |
| 77 JOINT INSPECTION UNIT | 565,000 | 790,020 | 890,704 | 225,020 | 39.8 | 100,684 | 12.7 |
| 78 MISCELLANEOUS SUPPLIES & SERVICES | 1,956,616 | 2,551,589 | 2,359,534 | 594,973 | 30.4 | (192,055) | (7.5) |
| 79 HOSPITALITY | 598,630 | 576,680 | 768,214 | (21,950) | (3.7) | 191,534 | 33.2 |
| 82 REIM. TO UNITED NATIONS AGENCIES | 4,267,009 | 5,525,952 | 6,199,650 | 1,258,943 | 29.5 | 673,698 | 12.2 |
| 85 FURNITURE, FIXTURES AND EQUIPMENT | 6,274,316 | 6,446,778 | 9,283,532 | 172,462 | 2.7 | 2,836,754 | 44.0 |
| 91 TRANSPORTATION EQUIPMENT | 1,627,962 | 2,177,086 | 2,949,876 | 549,124 | 33.7 | 772,790 | 35.5 |
| 92 COMPUTER EQUIPMENT | 3,382,473 | 3,382,473 | 5,844,780 | 0 | 0.0 | 2,462,307 | 72.8 |
| 93 WAREHOUSE EQUIPMENT (UNIPAC) | 496,923 | 520,618 | 440,830 | 23,695 | 4.8 | (79,788) | (15.3) |
| 94 RECOVERY FROM SUPP. FUNDED PROJ. | (5,199,700) | (2,290,929) | (3,600,000) | 2,908,771 | NA | (1,309,071) | NA |
| TOTAL CATEGORIES 2 (a)/(b) | 106,945,251 | 124,942,831 | 146,867,011 | 17,997,580 | 16.8 | 21,924,180 | 17.5 |
| CATEGORY 3 | | | | | | | |
| PACKING AND ASSEMBLY COSTS | | | | | | | |
| 86 CONTRACT LABOUR | 6,225,047 | 5,996,202 | 7,494,117 | (228,845) | (3.7) | 1,497,915 | 25.0 |
| 87 PACKAGING MATERIALS | 4,122,615 | 2,938,047 | 4,463,408 | (1,184,568) | (28.7) | 1,525,361 | 51.9 |
| TOTAL CATEGORY 3 | 10,347,662 | 8,934,249 | 11,957,525 | (1,413,413) | (13.7) | 3,023,276 | 33.8 |
| **GRAND TOTAL** | **301,994,515** | **327,172,680** | **390,954,307** | **25,178,085** | **8.3** | **63,781,707** | **19.5** |

22. It is proposed that the current annex XIV, "Project posts at headquarters locations", include the list of posts for the following sources of funding: (a) supplementary funds - recovery; (b) supplementary funds - direct; and (c) procurement services/funds-in-trust.

23. The information on posts charged to general resources, which was previously listed as part of annex XIV, will now be included in the global funds programme budget document in the context of the programme budget document format. The proposed annex IV D, however, will present a summary of project posts at headquarters that would include total project posts charged to general resources.

24. A separate summary table for posts charged to "supplementary funds - recovery", which will present the posts by category and level, will be included in the annex.

25. The following mock-up presents the proposed changes.

Annex V

MOCK-UP OF PROPOSED ANNEX XIV

Annex XIV

## PROJECT POSTS AT HEADQUARTERS LOCATIONS *

A. Headquarters project posts charged to supplementary funding - recovery

| PAT Number | Level | Post title | Division | STATUS 1990 APPVD. | STATUS 1991 REV. | STATUS 1992 PROP. | COMMENTS |
|---|---|---|---|---|---|---|---|
| 89005 | L-5 | Chief, field accounts | DFM | X | X | X | |
| 90003 | L-5 | Senior RSD officer | DOP | X | X | X | |
| 86412 | L-5 | Senior programme funding officer | PFO | X | X | X | |
| 91513 | L-5 | Senior programme funding officer | PFO | | X | X | |
| 91023 | L-5 | Senior programme funding officer | PFO | | X | X | |
| 62009 | L-4 | Procurement officer | Copenhagen | X | X | X | |
| 92004 | L-4 | Country office procurement adviser | Copenhagen | | | X | |
| 62008 | L-4 | Procurement officer | Copenhagen | X | X | X | |
| 62005 | L-4 | Procurement officer | Copenhagen | X | X | X | |
| 62017 | L-4 | Procurement officer | Copenhagen | X | X | X | |
| 90021 | L-4 | Finance officer | DFM | X | X | X | |
| 91022 | L-4 | Recruitment officer | DOP | | X | X | |
| 85556 | L-4 | Recruitment officer | DOP | X | X | X | |
| 01542 | L-4 | Chief, emergency | Geneva | X | X | X | |
| 89025 | L-4 | Systems analyst | IRM | X | X | X | |
| 00420 | L-4 | Systems analyst | IRM | | | X | Core in 1990-1991 |
| 92039 | L-4 | Systems analyst | IRM | | | X | |
| 91034 | L-4 | Chief, field services | OAM | | X | X | |
| 88338 | L-4 | Programme funding officer | PFO | X | X | X | Upgrade in 1992 |
| 88151 | L-4 | Monitoring officer | Programme | X | X | X | |
| 61025 | L-4 | Procurement officer | Supply, New York | X | X | X | |
| 61016 | L-3 | Supply procedures officer | Copenhagen | X | X | X | |
| 90040 | L-3 | Engineer, buildings maintenance | Copenhagen | X | X | X | |
| 89006 | L-3 | Accountant, programme | DFM | X | X | X | |
| 90022 | L-3 | Finance officer | DFM | X | X | X | |
| 89449 | L-3 | Accountant | DFM | X | X | X | |
| 89007 | L-3 | Accountant, field | DFM | X | X | X | |
| 91001 | L-3 | Assistant finance officer | DFM | | X | X | |
| 92015 | L-3 | Training officer | DOP | | | X | |
| 85557 | L-3 | Personnel officer | DOP | X | X | X | |
| 92016 | L-3 | Remuneration officer | DOP | | | X | |
| 92011 | L-3 | Programme analyst | IRM | | | X | |
| 89013 | L-3 | Programme analyst | IRM | X | X | X | |
| 91033 | L-3 | Building maintenance/operations engineer | OAM | | X | X | |
| 91035 | L-3 | Administrative officer | OAM | | X | X | |
| 87011 | L-3 | Project officer | PFO | X | X | X | |
| 86413 | L-3 | Monitoring officer | PFO | X | X | X | |
| 62068 | L-2 | Chief, materials handling | Copenhagen | X | X | X | |
| 90045 | L-2 | Administrative/budget officer | Copenhagen | X | X | X | |
| 90020 | L-2 | Assistant training officer | DFM | X | X | X | |
| 83424 | L-2 | Assistant finance officer | DFM | X | X | X | |
| 00913 | L-2 | Junior budget officer | DFM | X | X | X | |
| 90042 | L-2 | Assistant officer, field service | OAM | X | X | X | |

* Note: Status legend:
X in Status column indicates post in existence for titled year.
Blank in Status column indicates post does not exist in titled year.

**Annex V (continued)**

A. Headquarters project posts charged to supplementary funding – recovery (continued)

| PAT Number | Level | Post title | Division | STATUS 1990 APPVD. | STATUS 1991 REV. | STATUS 1992 PROP. | COMMENTS |
|---|---|---|---|---|---|---|---|
| 91024 | L-2 | Assistant programme funding officer | PFO | | X | X | |
| 90047 | L-2 | Assistant project officer | PFO | X | X | X | |
| 90046 | L-2 | Assistant programme funding officer | PFO | X | X | X | |
| 90048 | L-1 | Assistant monitoring officer | PFO | X | X | X | |
| 91002 | G-7 | Senior accounts assistant | DFM | | X | X | |
| 91003 | G-7 | Senior accounts assistant | DFM | | X | X | |
| 91031 | G-7 | Assistant programmer | IRM | | X | X | |
| 90188 | G-7 | Assistant programmer | IRM | X | X | X | |
| 62060 | G-6 | Shipping assistant | Copenhagen | X | X | X | |
| 62069 | G-6 | Senior production assistant | Copenhagen | X | X | X | |
| 90013 | G-6 | Finance assistant | DFM | X | X | X | |
| 90011 | G-6 | Finance assistant | DFM | X | X | X | |
| 92022 | G-6 | Recruitment assistant | DOP | | | X | |
| 90044 | G-6 | Field administrative assistant | OAM | X | X | X | |
| 61008 | G-6 | Procurement assistant | Supply, New York | X | X | X | |
| 61007 | G-6 | Procurement assistant | Supply, New York | X | X | X | |
| 92005 | G-5 | Invoice certification assistant | Copenhagen | | | X | |
| 62072 | G-5 | Materials handling assistant | Copenhagen | X | X | X | |
| 62071 | G-5 | Production assistant | Copenhagen | X | X | X | |
| 89004 | G-5 | Senior finance clerk | DFM | X | X | X | |
| 90016 | G-5 | Senior finance clerk | DFM | X | X | X | |
| 87019 | G-5 | Finance clerk | DFM | X | X | X | Upgrade in 1992 |
| 89008 | G-5 | Senior finance clerk | DFM | X | X | X | |
| 00852 | G-5 | Recruitment assistant | DOP | X | X | X | |
| 92020 | G-5 | Senior secretary | DOP | | | X | |
| 50005 | G-5 | Secretary | Geneva | X | X | X | |
| 91025 | G-5 | Secretary | PFO | | X | X | |
| 86411 | G-5 | Senior statistical clerk | Programme | X | X | X | Upgrade in 1992 |
| 61015 | G-5 | Senior shipping clerk | Supply, New York | X | X | X | |
| 62054 | G-4 | Secretary | Copenhagen | X | X | X | |
| 62115 | G-4 | Data-control assistant | Copenhagen | X | X | X | |
| 90402 | G-4 | Clerk | Copenhagen | X | X | X | |
| 62113 | G-4 | Stock account clerk | Copenhagen | X | X | X | |
| 92006 | G-4 | Admininstrative clerk | Copenhagen | | | X | |
| 62103 | G-4 | Secretary | Copenhagen | X | X | X | |
| 90039 | G-4 | Administrative clerk | Copenhagen | X | X | X | |
| 62033 | G-4 | Procurement secretary | Copenhagen | X | X | X | |
| 90008 | G-4 | Secretary | DFM | X | X | X | |
| 89003 | G-4 | Secretary/budget clerk | DFM | X | X | X | |
| 92024 | G-4 | Secretary | DOI | | | X | |
| 91021 | G-4 | Senior secretary | DOP | | X | X | |
| 90006 | G-4 | Senior secretary | DOP | X | X | X | |
| 85559 | G-4 | Senior secretary | DOP | X | X | X | |
| 85558 | G-4 | Senior secretary | DOP | X | X | X | |
| 91036 | G-4 | Conference facility clerk | OAM | | X | X | |

**Annex V (continued)**

A. Headquarters project posts charged to supplementary funding – recovery (continued)

| PAT Number | Level | Post title | Division | STATUS 1990 APPVD. | STATUS 1991 REV. | STATUS 1992 PROP. | COMMENTS |
|---|---|---|---|---|---|---|---|
| 87010 | G-4 | Senior secretary | PFO | X | X | X | |
| 90050 | G-4 | Senior secretary | PFO | X | X | X | Upgrade in 1992 |
| 86414 | G-4 | Senior secretary | PFO | X | X | X | Upgrade in 1992 |
| 90049 | G-4 | Senior secretary | PFO | X | X | X | |
| 88339 | G-4 | Senior secretary | PFO | X | X | X | Upgrade in 1992 |
| 88152 | G-4 | Statistical clerk | Programme | X | X | X | |
| 92281 | G-4 | Registry clerk | Sydney | | | X | |
| 62132 | G-3 | Receptionist | Copenhagen | X | X | X | |
| 90009 | G-3 | Secretary | DFM | X | X | X | |
| 91037 | G-3 | Secretary | OAM | | X | X | |
| 62136 | G-2 | Driver/messenger | Copenhagen | X | X | X | |

A. Summary of headquarters project posts charged to supplementary funding – recovery (continued)

| POSTS | 1990-1991 APPROVED | 1990-1991 REVISED | 1992-1993 PROPOSED | CHANGES APP. VS. REV. AMOUNT | CHANGES APP. VS. REV. PERCENT. | CHANGES REV. VS. PROP. AMOUNT | CHANGES REV. VS. PROP. PERCENT |
|---|---|---|---|---|---|---|---|
| INTERNATIONAL PROFESSIONAL | | | | | | | |
| L-7 | | | | | | | |
| L-6 | | | | | | | |
| L-5 | 3 | 5 | 5 | 2 | 66.7 | 0 | 0.0 |
| L-4 | 11 | 13 | 16 | 2 | 18.2 | 3 | 23.1 |
| L-3 | 10 | 13 | 16 | 3 | 30.0 | 3 | 23.1 |
| L-2/1 | 9 | 10 | 10 | 1 | 11.1 | 0 | 0.0 |
| TOTAL INTERNATIONAL PROFESSIONAL | 33 | 41 | 47 | 8 | 24.2 | 6 | 14.6 |
| NATIONAL PROFESSIONAL | | | | | | | |
| GENERAL SERVICE | 39 | 46 | 52 | 7 | 17.9 | 6 | 13.0 |
| GRAND TOTAL | 72 | 87 | 99 | 15 | 20.8 | 12 | 13.8 |

**Annex V (continued)**

**Summary of project posts at headquarters**

| | 1990 | | | 1991 | | | 1992 | | |
|---|---|---|---|---|---|---|---|---|---|
| | IP | GS | TOTAL | IP | GS | TOTAL | IP | GS | TOTAL |
| Table A. Posts charged to supplementary funding – recovery | 33 | 39 | 72 | 41 | 46 | 87 | 47 | 52 | 99 |
| Table B. Posts charged directly to supplementary funding | 20 | 13 | 33 | 18 | 12 | 30 | 18 | 12 | 30 |
| Table C. Posts charged to reimbursable procurement/funds-in-trust | 12 | 46 | 58 | 12 | 46 | 58 | 12 | 46 | 58 |
| Posts charged to global funds (see table 23. NEW YORK HEADQUARTERS) | 61 | 53 | 114 | 71 | 57 | 128 | 69 | 57 | 126 |
| TOTAL | 126 | 151 | 277 | 142 | 161 | 303 | 146 | 167 | 313 |

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26. In order to present relevant programme-related information to establish further the linkage between programme activities and the administrative and programme support budget, while at the same time retaining the brevity of the document, a new annex is being proposed to provide programme information. The proposed annex will include the following columns detailed for each country office:

(a) Programme cycle: the latest cycle approved by the Executive Board or for proposal to the Executive Board, whichever is more current;

(b) General resources programme ceiling: the latest approved by the Executive Board or for proposal to the Executive Board, whichever is more current;

(c) General resources existing posts: information to be derived from country programme recommendations;

(d) Five-year average supplementary funding actual expenditures: supplementary funding trends may be best presented at a five-year actual expenditures level since estimates are not realized until funding is received;

(e) Supplementary funding existing posts: information to be derived from country programme recommendations.

27. This new annex has the same format as table 4 in the country programme recommendation in order to achieve a clearer linkage between the programme and the administrative and programme support budget.

28. All information in this annex will provide a subtotal for each region in the field. The following mock-up presents the proposed annex.

29. Narratives in the administrative and programme support document will refer to changes at the country-office level and will include brief programme information on programme throughput for both general resources and supplementary funding as detailed in this annex.

## Annex VI

**NEW ANNEX** **FOR ILLUSTRATION ONLY**

### CONSOLIDATED SUMMARY OF PROJECT POSTS BY OFFICE, CATEGORY AND FUNDING SOURCE

| OFFICE | PROGRAMME CYCLE | GR PROG CEILING a/ | GR EXISTING POSTS | | | | 5 YR AVG. SF ACTUAL EXPEND. | SF EXISTING POSTS | | | | TOTAL PROJECT POSTS | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | IP | NP | GS | TOTAL | | IP | NP | GS | TOTAL | IP | NP | GS | TOTAL |
| NEW YORK HEADQUARTERS | NA | NA | 161 | 0 | 281 | 442 | NA | 120 | 0 | 135 | 255 | 281 | 0 | 401 | 682 |
| GENEVA | NA | NA | 16 | 0 | 29 | 45 | NA | 35 | 0 | 55 | 90 | 51 | 0 | 84 | 135 |
| SYDNEY | NA | NA | 0 | 2 | 3 | 5 | NA | 0 | 1 | 0 | 1 | 0 | 3 | 3 | 6 |
| TOKYO | NA | NA | 2 | 2 | 6 | 10 | NA | 0 | 0 | 1 | 1 | 2 | 2 | 7 | 11 |
| COPENHAGEN | NA | NA | 26 | 0 | 46 | 72 | NA | 45 | 0 | 85 | 130 | 71 | 0 | 131 | 202 |
| **SUBTOTAL HQ** | | NA | 205 | 4 | 365 | 574 | | 178 | 1 | 261 | 440 | 383 | 5 | 626 | 1014 |
| **AFRICA, WEST AND CENTRAL** | | | | | | | | | | | | | | | |
| WCARO REGIONAL | 1991-1995 | 6,525.0 | 5 | 2 | 24 | 31 | 4,550.7 | 10 | 4 | 48 | 62 | 15 | 6 | 72 | 93 |
| ABIDJAN | 1992-1996 | 6,525.0 | 3 | 2 | 8 | 13 | 4,550.7 | 6 | 4 | 18 | 28 | 9 | 6 | 26 | 41 |
| ACCRA | 1991-1995 | 14,707.5 | 3 | 5 | 6 | 14 | 4,338.7 | 6 | 10 | 12 | 28 | 9 | 15 | 18 | 42 |
| BAMAKO | 1991-1995 | 17,702.5 | 4 | 4 | 12 | 20 | 15,527.5 | 8 | 8 | 24 | 40 | 12 | 12 | 36 | 60 |
| BANGUI | 1992-1996 | 6,200.0 | 3 | 0 | 8 | 11 | 3,431.2 | 6 | 2 | 18 | 26 | 9 | 2 | 26 | 37 |
| BRAZZAVILLE | 1991-1995 | 3,567.5 | 3 | 2 | 7 | 12 | 1,122.5 | 6 | 4 | 14 | 24 | 9 | 6 | 21 | 36 |
| CONAKRY | 1991-1995 | 10,072.5 | 3 | 1 | 9 | 13 | 2,992.0 | 6 | 2 | 10 | 18 | 9 | 3 | 19 | 31 |
| COTONOU | 1992-1996 | 7,740.0 | 3 | 1 | 5 | 9 | 4,352.5 | 6 | 4 | 14 | 24 | 9 | 5 | 19 | 33 |
| DAKAR | 1992-1996 | 10,837.5 | 3 | 2 | 7 | 12 | 7,341.3 | 6 | 6 | 36 | 48 | 9 | 8 | 43 | 60 |
| BANJUL | 1992-1996 | 6,500.0 | 3 | 3 | 18 | 24 | 1,122.5 | 4 | 2 | 6 | 12 | 7 | 5 | 24 | 36 |
| BISSAU | 1992-1996 | 6,500.0 | 2 | 0 | 2 | 4 | 2,439.5 | 4 | 2 | 5 | 11 | 6 | 2 | 7 | 15 |
| PRAIA | 1992-1996 | 6,500.0 | 2 | 0 | 1 | 3 | 2,439.5 | 4 | 2 | 5 | 11 | 6 | 2 | 6 | 14 |
| FREETOWN | 1991-1995 | 7,125.0 | 2 | 0 | 1 | 3 | 4,123.7 | 6 | 4 | 10 | 20 | 8 | 4 | 11 | 23 |
| KINSHASA | 1991-1995 | 24,747.5 | 3 | 2 | 5 | 10 | 2,165.7 | 8 | 4 | 20 | 32 | 11 | 6 | 25 | 42 |
| LAGOS | 1992-1996 | 68,947.5 | 4 | 2 | 10 | 16 | 8,787.5 | 8 | 10 | 55 | 73 | 12 | 12 | 65 | 89 |
| LOME | 1991-1995 | 7,770.0 | 4 | 5 | 35 | 44 | 1,122.5 | 6 | 6 | 10 | 22 | 10 | 11 | 45 | 66 |
| MONROVIA | 1992-1996 | 7,770.0 | 3 | 3 | 5 | 11 | 1,122.5 | 6 | 6 | 12 | 24 | 9 | 9 | 17 | 35 |
| N'DJAMENA | 1992-1996 | 7,770.0 | 3 | 3 | 6 | 12 | 9,372.0 | 6 | 8 | 14 | 28 | 9 | 11 | 20 | 40 |
| NIAMEY | 1991-1995 | 8,705.0 | 3 | 4 | 7 | 14 | 10,107.5 | 6 | 6 | 12 | 24 | 9 | 10 | 19 | 38 |
| NOUAKCHOTT | 1991-1995 | 6,062.5 | 3 | 3 | 6 | 12 | 4,600.7 | 6 | 2 | 10 | 18 | 9 | 5 | 16 | 30 |
| OUAGADOUGOU | 1992-1996 | 14,927.5 | 3 | 1 | 5 | 9 | 9,452.0 | 6 | 2 | 22 | 30 | 9 | 3 | 27 | 39 |
| YAOUNDE | 1992-1996 | 10,945.0 | 3 | 2 | 11 | 16 | 2,439.5 | 6 | 4 | 20 | 30 | 9 | 6 | 31 | 46 |
| MALABO | 1992-1996 | 10,945.0 | 2 | 0 | 4 | 6 | 2,439.5 | 4 | 2 | 8 | 14 | 6 | 2 | 12 | 20 |
| **SUBTOTAL** | | 279,072.5 | 70 | 47 | 202 | 319 | 109,981.7 | 140 | 104 | 403 | 647 | 210 | 151 | 605 | 966 |

a/ Latest proposal to the Executive Board or latest Executive Board approval, whichever is most recent.

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30. It is proposed to revise the current annex XX, "Total posts", to present a more detailed listing of posts by source of funding and by location in table A and by encumbered posts in table B. The following mock-up presents the proposed revised annex.

Annex VII

MOCK-UP OF PROPOSED ANNEX XX

Annex XX

FOR ILLUSTRATION ONLY

TOTAL POSTS a/

A. Existing posts as of 30 November 1991

| TYPE OF POST | 1990-1991 approved | | | 1990-1991 revised | | | 1992-1993 proposed | | |
|---|---|---|---|---|---|---|---|---|---|
| | IP | NP | GS | IP | NP | GS | IP | NP | GS |
| **ADMIN. & PROG. SUPPORT POSTS** | | | | | | | | | |
| Headquarters | 190 | 4 | 323 | 196 | 4 | 326 | 201 | 4 | 355 |
| Field | 262 | 207 | 1,070 | 258 | 207 | 1,069 | 269 | 221 | 1,049 |
| Total admin. & prog. support posts | **452** | **211** | **1,393** | **454** | **211** | **1,395** | **470** | **225** | **1,404** |
| **PROJECT POSTS** | | | | | | | | | |
| Supplementary funding recovery, Headquarters | 33 | 0 | 39 | 41 | 0 | 46 | 47 | 0 | 52 |
| Procurement services, Heaquarters | 12 | 0 | 46 | 12 | 0 | 46 | 12 | 0 | 46 |
| Supplementary funds direct, Headquarters | 20 | 0 | 13 | 18 | 0 | 12 | 18 | 0 | 12 |
| Global funds, Headquarters | | | | | | | | | |
| General resources | 60 | 0 | 52 | 71 | 0 | 57 | 68 | 0 | 57 |
| Supplementary funds | 1 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| Subtotal, Headquarters | **126** | **0** | **151** | **142** | **0** | **161** | **146** | **0** | **167** |
| General resources, Field | 490 | 462 | 1,325 | 490 | 462 | 1,365 | 549 | 491 | 1,411 |
| Supplementary funds, Field | 123 | 116 | 31 | 123 | 116 | 31 | 137 | 123 | 353 |
| Global funds, Field | | | | | | | | | |
| General resources | 21 | 2 | 15 | 25 | 4 | 19 | 34 | 4 | 25 |
| Supplementary funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal, Field | **634** | **580** | **1,371** | **638** | **582** | **1,415** | **720** | **618** | **1,789** |
| **Total project posts** | **760** | **580** | **1,522** | **780** | **582** | **1,576** | **866** | **618** | **1,956** |
| **GRAND TOTAL POSTS** | **1,212** | **791** | **2,915** | **1,234** | **793** | **2,971** | **1,336** | **843** | **3,360** |

B. Encumbered posts as of 30 November 1991

| TYPE OF POST | 1990-1991 revised | | |
|---|---|---|---|
| | IP | NP | GS |
| **ADMIN. & PROG. SUPPORT POSTS** | | | |
| Headquarters | 185 | 0 | 320 |
| Field | 231 | 180 | 1,010 |
| Total admin. & prog. support posts | 416 | 180 | 1,330 |
| **PROJECT POSTS** | | | |
| Supplementary funding recovery, Headquarters | 35 | 0 | 39 |
| Procurement services, Heaquarters | 9 | 0 | 38 |
| Supplementary funds direct, Headquarters | 18 | 0 | 12 |
| Global funds, Headquarters | | | |
| General resources | 64 | 0 | 63 |
| Supplementary funds | 0 | 0 | 0 |
| Subtotal, Headquarters | 126 | 0 | 152 |
| General resources, Field | 383 | 361 | 1,141 |
| Supplementary funds, Field | 94 | 89 | 282 |
| Global funds, Field | 477 | 450 | 1,423 |
| General resources | 20 | 20 | 59 |
| Supplementary funds | 0 | 0 | 0 |
| Subtotal, Field | 497 | 470 | 1,482 |
| **Total project posts** | 623 | 470 | 1,634 |
| **GRAND TOTAL POSTS** | 1,039 | 650 | 2,964 |

a/ Excludes government-sponsored posts, Greeting Card Operation and volunteers .

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